

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Rising Sun-Ohio Co Com (6080)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,517,599	\$1,987,158	\$1,977,540	30%	0%
	11300 High School	\$517,987	\$680,175	\$770,368	49%	13%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$4,979	n/a	n/a
	11450 Consumer and Homemaking	\$29,607	\$59,468	\$61,231	107%	3%
	11480 Industrial Education A	\$28,982	\$60,851	\$65,974	128%	8%
	11630 High School	\$0	\$13,000	\$13,000	n/a	0%
	12100 Gifted and Talented	\$551	\$0	\$0	-100%	n/a
	12210 Mild Mental Handicap	\$36,280	\$50,188	\$48,082	33%	-4%
	12310 Orthopedic Impairment	\$145,302	\$248,774	\$283,363	95%	14%
	12510 Communication Disorder	\$22,587	\$29,026	\$29,232	29%	1%
	12520 Compensatory	\$3,022	\$0	\$0	-100%	n/a
	12620 Learning Disability - All Others	\$61,953	\$75,242	\$74,221	20%	-1%
	12710 Equal Opportunity At Risk	\$20,226	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$11,580	\$0	\$0	-100%	n/a
	14100 Elementary	\$14,565	\$14,635	\$14,019	-4%	-4%
	14300 High School	\$21,942	\$66,194	\$39,555	80%	-40%
	16100 Remediation Testing	\$37,136	\$25,762	\$39,362	6%	53%
	22220 School Library	\$50,624	\$60,528	\$54,396	7%	-10%
	22230 Audiovisual	\$2,707	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$4,756	\$81,333	\$64,657	> 500%	-21%
	24100 Office of the Principal Services	\$261,884	\$358,922	\$365,262	39%	2%
	25860 Textbooks and Workbooks	\$89,605	\$125,921	\$88,986	-1%	-29%
	26497 Teachers Retirement Fund	\$87,051	\$182,495	\$187,679	116%	3%
	41100 Transfer Tuition	\$1,100	\$0	\$120	-89%	n/a
	41300 Area Vocational Schools	\$150,307	\$174,003	\$77,891	-48%	-55%
	41400 Joint Services and Supply	\$172,522	\$201,424	\$234,839	36%	17%
Student Academic Achievement Total		\$3,289,876	\$4,495,098	\$4,494,753	37%	0%
Student Instructional Support						
	21220 Counseling Services	\$61,866	\$57,323	\$60,282	-3%	5%
	21320 Medical Services	\$19,493	\$27,303	\$27,727	42%	2%
	21340 Nurse Services	\$1,660	\$312	\$928	-44%	198%
	22110 Service Area Direction	\$0	\$6,809	\$500	n/a	-93%
	22120 Instruction & Curriculum Development	\$0	\$1,529	\$8,400	n/a	449%
	22130 Instructional Staff Training Services	\$1,553	\$179	\$804	-48%	349%
	23120 Service Area Assistants	\$14,957	\$13,362	\$13,320	-11%	0%
	23190 Other Governing Body Services	\$14,895	\$12,322	\$11,973	-20%	-3%
	23210 Office of the Superintendent	\$122,954	\$169,570	\$175,067	42%	3%

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	23220 Community Relations	\$0	\$0	\$0	n/a	n/a
	26450 Health Services	\$422	\$1,343	\$280	-34%	-79%
	26700 Technology Coordinator	\$2,000	\$102,938	\$0	-100%	-100%
	26710 Technology Support and Maintenance	\$0	\$0	\$122,539	n/a	n/a
Student Instructional Support Total		\$239,799	\$392,989	\$421,822	76%	7%
Overhead and Operational						
	23150 Legal Services	\$7,490	\$6,540	\$2,640	-65%	-60%
	23160 Promotion Expenses	\$2,145	\$2,809	\$3,196	49%	14%
	23230 Staff Relations and Negotiations	\$0	\$600	\$600	n/a	0%
	25291 Refund of Revenue	\$56	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$15	\$15	\$15	0%	0%
	25420 Maintenance of Buildings	\$322,476	\$688,721	\$632,202	96%	-8%
	25430 Maintenance of Grounds	\$5,682	\$625	\$4,961	-13%	> 500%
	25440 Maintenance of Equipment	\$32,177	\$88,790	\$73,390	128%	-17%
	25450 Vehicle Maintenance (other than buses)	\$44	\$10,546	\$70	59%	-99%
	25470 Insurance (other than buses)	\$26	\$3,643	\$816	> 500%	-78%
	25510 Service Area Direction	\$3,800	\$0	\$0	-100%	n/a
	25520 Vehicle Operation	\$143,033	\$185,727	\$186,835	31%	1%
	25540 Vehicle Servicing and Maintenance	\$53,153	\$130,136	\$115,048	116%	-12%
	25550 Purchase of School Buses	\$38,590	\$67,725	\$120,692	213%	78%
	25560 Insurance on Buses	\$9,257	\$245	\$0	-100%	-100%
	25580 Contracted Transportation Services	\$4,439	\$3,843	\$2,829	-36%	-26%
	25590 Other Pupil Transportation Services	\$1,913	\$2,819	\$4,436	132%	57%
	25620 Food Preparation and Dispensing	\$72,650	\$152,372	\$152,735	110%	0%
	25640 Food Purchases	\$658	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$2,892	\$0	\$0	-100%	n/a
	26300 Information Services	\$644	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$360	\$418	\$300	-17%	-28%
	26499 Other	\$0	\$51,677	\$68,334	n/a	32%
	31000 Direction of Community Services	\$0	\$0	\$612	n/a	n/a
	32000 Community Recreation	\$10,435	\$19,469	\$20,338	95%	4%
	34000 Athletic Coaches	\$5,456	\$20,803	\$31,820	483%	53%
	39100 High School Band Uniforms	\$0	\$0	\$0	n/a	n/a
	39900 Other Community Services	\$200	\$921	\$185	-8%	-80%
	49200 Scholarships	\$0	\$6,450	\$4,900	n/a	-24%
Overhead and Operational Total		\$717,591	\$1,444,892	\$1,426,954	99%	-1%
Nonoperational						

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	25320 Land Acquisition and Development	\$96,073	\$0	\$0	-100%	n/a
	25330 Professional Services	\$35,950	\$65,857	\$5,758	-84%	-91%
	25340 Educational Specifications Development	\$1,050	\$0	\$200	-81%	n/a
	25350 Building Acquisition/Construction/Improvement	\$74,078	\$60,732	\$181,333	145%	199%
	25351 Building Acquisition/Construction/Improvement	\$0	\$119,097	\$69,485	n/a	-42%
	25380 Purchase of Mobile or Fixed Equipment	\$65,214	\$63,571	\$37,927	-42%	-40%
Nonoperational Total		\$272,364	\$309,257	\$294,703	8%	-5%
prorated						
	26491 PERF	\$47,710	\$60,509	\$70,771	48%	17%
	26492 Social Security	\$241,460	\$318,578	\$327,247	36%	3%
	26493 Workmen's Compensation	\$9,798	\$0	\$0	-100%	n/a
	26494 Group Insurance	\$333,004	\$640,924	\$643,360	93%	0%
	26496 Unemployment Compensation	\$98	\$2,397	\$0	-100%	-100%
	26498 Severance/Early Retirement Pay	\$16,077	\$25,250	\$25,992	62%	3%
prorated Total		\$648,146	\$1,047,658	\$1,067,370	65%	2%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,819,578	\$5,353,374	\$5,366,736	41%	0%	73.9%	69.6%	69.6%
Student Instructional Support	\$282,670	\$456,306	\$486,130	72%	7%	5.5%	5.9%	6.3%
Overhead and Operational	\$793,164	\$1,570,957	\$1,558,033	96%	-1%	15.3%	20.4%	20.2%
Nonoperational	\$272,364	\$309,257	\$294,703	8%	-5%	5.3%	4.0%	3.8%
Grand Total	\$5,167,776	\$7,689,894	\$7,705,602	49%	0%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	79.4%	75.5%	76.0%